

**IN THE BOARD OF SUPERVISORS**  
**COUNTY OF SAN LUIS OBISPO, STATE OF CALIFORNIA**

February 23, 2016

PRESENT: Supervisors

ABSENT:

**RESOLUTION NO.**

**RESOLUTION ADOPTING CENTRAL SERVICES COST ALLOCATION PLAN,  
APPROVING COUNTYWIDE OVERHEAD RATES AND AUTHORIZING  
GENERAL FUND COST RECOVERY**

The following resolution is offered and read:

**WHEREAS**, on August 26, 1974, the San Luis Obispo County Board of Supervisors endorsed the concept of countywide overhead costs whereby the public citizen would be charged for the full cost of specific County services; and

**WHEREAS**, since June 2, 1975, the Board of Supervisors has approved rates of cost recovery and fees for services, instructed specific department managers to adjust their fees for service and to annually determine the total direct operating cost of each of their services; and

**WHEREAS**, since June 2, 1975, the Board of Supervisors has instructed the County Auditor-Controller to bill departments and organizations for their share of Board-established countywide overhead charges; and

**WHEREAS**, on December 5, 1983, the Board of Supervisors instructed the County Auditor-Controller to annually submit to the Board, the Countywide Cost Allocation Plan, together with overhead rates for County departments to be utilized in the computation of fees for services provided to the general public; and

**WHEREAS**, the Auditor-Controller has prepared a Central Services Cost Allocation Plan for 2016-2017 ("Countywide Cost Allocation Plan"), which allocates costs of central servicing departments to the operating departments, in accordance with guidelines issued by the Federal Government Office of Management and Budget; and

**WHEREAS**, for general fund departments that are not funded primarily by federal and state agencies, countywide overhead of 3.5% of appropriations, excluding fixed assets and countywide overhead, will be charged; and

**WHEREAS**, it is important that the General Fund recover its costs of providing services on a comprehensive and consistent basis;

**NOW, THEREFORE, BE IT RESOLVED AND ORDERED** by this Board of Supervisors as follows:

1. The Countywide Cost Allocation Plan for 2016-2017 (on file in the Clerk's Office) is hereby approved and the overhead charges listed in Exhibit A are hereby adopted for use in the 2016-2017 fiscal year, and for the preparation of the 2016-2017 budget.

2. The County Auditor-Controller is instructed to bill the organizations listed on Exhibit A on a quarterly basis for the 2016-2017 fiscal year.

3. The County Auditor-Controller is instructed to bill the general fund departments that are not primarily funded by federal and state agencies 3.5% of their appropriations excluding fixed assets and countywide overhead.

4. The overhead rates listed in Exhibit B for each department shall be utilized in the computation of fees for services provided to the general public.

5. County departments that receive cost reimbursement from federal and state agencies shall utilize the State-Approved Cost Allocation Plan to include indirect costs in their claiming process when allowed.

Upon motion of Supervisor \_\_\_\_\_, seconded by Supervisor \_\_\_\_\_, and on the following roll call vote, to wit:

AYES:

NOES:

ABSENT:

ABSTAINING:

The foregoing resolution is hereby adopted.

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Chairperson, Board of Supervisors

ATTEST:

TOMMY GONG

Clerk of the Board of Supervisors

By: \_\_\_\_\_  
Deputy Clerk

APPROVED AS TO FORM AND LEGAL EFFECT

RITA NEAL

County Counsel

By:   
Deputy County Counsel

Dated: January 27, 2016

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